

**MICHAEL M. PARKER  
FULBRIGHT & JAWORSKI L.L.P.  
300 CONVENT STREET, SUITE 2200  
SAN ANTONIO, TEXAS 78205  
(210) 224-5575  
FAX (210) 270-7205**

**Hearing Date: September 27, 2007  
@ 10:00 a.m.**

**DAVID ROSENZWEIG  
FULBRIGHT & JAWORSKI L.L.P.  
666 FIFTH AVENUE  
NEW YORK, NY 10103-3198  
(212) 318-3000  
FAX (212) 318-3400**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----  
**IN RE:**

**DELPHI CORPORATION, ET AL.,  
  
DEBTORS.**

**x  
:  
:  
:  
:  
:  
:  
x**

**CASE NO. 05-44481**

**SOUTHWEST RESEARCH INSTITUTE'S  
RESPONSE TO DEBTOR'S TWENTIETH OMNIBUS OBJECTION  
PURSUANT TO 11 U.S.C. §502(B) AND FED. R. BANKR. P. 3007 TO CERTAIN  
(A) DUPLICATE AND AMENDED CLAIMS, (B) INSUFFICIENTLY DOCUMENTED  
CLAIMS, (C) CLAIMS NOT REFLECTED ON DEBTOR'S BOOKS AND RECORDS,  
(D) UNTIMELY CLAIMS(SIC), AND (E) CLAIMS SUBJECT TO MODIFICATION,  
TAX CLAIMS SUBJECT TO MODIFICATION, MODIFIED CLAIMS ASSERTING  
RECLAMATION, CONSENSUALLY MODIFIED AND REDUCED TORT CLAIMS,  
AND LIFT STAY PROCEDURE CLAIMS SUBJECT TO MODIFICATION**

**TO THE HONORABLE ROBERT D. DRAIN,  
UNITED STATES BANKRUPTCY JUDGE:**

Southwest Research Institute ("Southwest") files this response to Debtor's Twentieth Omnibus Objection Pursuant to 11 U.S.C. §502(b) and FED. R. BANKR. P. 3007 To Certain (A) Duplicate and Amended Claims, (B) Insufficiently Documented Claims, (c) Claims Not

Reflected on Debtor's Books and Records, (d) Untimely Claims(sic), and (e) claims subject to modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, Consensually Modified and Reduced Tort Claims, and Lift Stay Procedure Claims Subject to Modification ("**Objection**"), and would show:

1. Southwest has filed three proofs of claim in these related bankruptcy cases. Southwest's first claim ("**Claim No. 12108**") in the unsecured amount of \$27,271.67 was filed in case no. 05-44547 of debtor Delphi Delco Electronics ("**Delco**"). Southwest's second claim ("**Claim No. 12109**") in the amount of \$797.40 was filed in case no. 05-44481 of debtor Delphi Corporation ("**Delphi**"). Southwest's third claim ("**Claim No. 12110**") in the amount of \$11,400.00 was filed in case no. 05-44640 of debtor Delphi Automotive Systems LLC ("**DAS**").

2. The Objection asserts that Claim No. 12108 should be reduced by \$5,632.18 to **\$21,639.49**, to reflect the amount shown on Debtor's books. The Objection also appears to alter the asserted debtor for this claim to Delphi, rather than Delco, as filed. Southwest does not oppose the reduction of Claim No. 12108, to the extent Southwest's two other claims (Claim No. 12109 and Claim No.12110) identified below are allowed in full. Southwest does object to Debtor's assertion that the proper debtor is Delphi rather than DELCO. Delphi *does not* assert that Claim No. 12108 was either a duplicate, amended, untimely or insufficiently documented claim.

3. The Debtor Delphi Automotive Systems ("**DAS**") has NOT, on information and belief, objected on any grounds to Southwest's Claim No. 12110 in the amount of \$11,400.00. Southwest objects to any attempt to reduce or modify Claim No. 12110.

4. Delphi previously objected to Southwest's Claim No. 12109 (in the amount of \$797.40) asserted against Delphi on the purported grounds that such obligation was not reflected

on Delphi's books and records, and Southwest previously filed a response to said objection, and the Debtor abated any hearing on the matter pending possible resolution with Southwest.

5. Southwest asks that the Court overrule the Objection to the extent it seeks to reduce, eliminate or otherwise not allow in full Southwest's Claims Nos. 12109 and 12110. Southwest asks the Court to overrule the Objection to the extent it seeks to modify Claim No. 12108.

6. Southwest denies that a claim has to be reflected on any debtor's books and records to be valid or that a debtor's inaccurate record keeping could somehow shift to Southwest, Debtor's burden to overcome Southwest's prima face claim, established by its timely filing of a proof of claim, and related invoice documentation.

7. Also, Southwest believes Delphi may be taking an inappropriately narrow view of what constitutes its "books and records".

8. Southwest Claim No. 12108 is a valid claim that should be allowed and paid by Delphi. The Objection provides no valid reason to hold otherwise.

WHEREFORE, premises considered, Southwest requests that the Court enter an order denying the Objection to, and allowing, Southwest's Claim Nos. 12108, 12109, and 12110 in full.

Dated: September 19, 2007

Respectfully submitted,

FULBRIGHT & JAWORSKI L.L.P.

By: /s/ David A. Rosenzweig  
David A. Rosenzweig (DR-5742)  
666 Fifth Avenue  
New York, NY 10103-3198  
Telephone

and

Michael M. Parker  
State Bar No. 00788163  
300 Convent Street, Suite 2200  
San Antonio, Texas 78205-3792  
Telephone: (210) 224-5575  
Facsimile: (210) 270-7205

COUNSEL FOR SOUTHWEST RESEARCH  
INSTITUTE

**CERTIFICATE OF SERVICE**

I hereby certify that on September 19, 2007, true and correct copies of the foregoing Response to Debtor's Twentieth Omnibus Objection Pursuant to 11 U.S.C. §502(b) and FED. R. BANKR. P. 3007 To Certain (A) Duplicate and Amended Claims, (B) Insufficiently Documented Claims, (c) Claims Not Reflected on Debtor's Books and Records, (d) Untimely Claims(sic), and (e) claims subject to modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, Consensually Modified and Reduced Tort Claims, and Lift Stay Procedure Claims Subject to Modification was served on the entities listed below by United States first-class mail, postage prepaid.

Honorable Robert D. Drain  
U.S. Bankruptcy Judge  
United States Bankruptcy Court for the Southern  
District of New York  
One Bowling Green, Room 610  
New York, NY 10004

Delphi Corporation  
5725 Delphi Drive  
Troy, MI 48098  
Attn: General Counsel

Skadden, Arps, Slate, Meagher & Flom LLP  
333 West Wacker Drive, Suite 2100  
Chicago, IL 60606  
Attn: John Wm. Butler, Jr., John K. Lyons, and  
Randall G. Reese

*/s/ Michael M. Parker*  
\_\_\_\_\_  
Michael M. Parker